

**Illinois Department of Revenue
Regulations**

Title 86 Part 450 Section 450.20 Tax Stamps--Affixed Out of State
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TITLE 86: REVENUE

**PART 450
CIGARETTE USE TAX ACT**

Section 450.20 Tax Stamps--Affixed Out of State

Nothing in the Act prevents any licensed distributor engaged in the sale of cigarettes in this State, who purchases such cigarettes outside this State and brings or causes the same to be brought within this State for sale or other disposition, from affixing proper tax stamps to original packages of cigarettes before such cigarettes are brought within the State.

(Source: Amended at __ Ill. Reg. ____, effective _____)